

4 FAH-2 H-820 CASHIER BANK ACCOUNTS

(CT:DOH-9; 03-17-2005)
(Office of Origin: RM/FPRA/FPMC)

4 FAH-2 H-821 CASHIER BANK ACCOUNTS

(CT:DOH-9; 03-17-2005)

- a. Under certain circumstances, a cashier may be authorized by the *U.S. Disbursing Officer* (USDO) to open a cashier bank account. Most cashier accounts are used primarily to receive replenishment electronic funds transfers (EFT) from the USDO or to make small EFT payments to local vendors. Some may be authorized to write checks.
- b. Cashiers are normally authorized bank accounts in local currency only, although exceptions for U.S. dollar (USD) accounts can be made under certain conditions. All USD cashier bank accounts must be approved by Treasury through *RM/GFS/S/DO*. If the cashier has an approved dollar bank account that is not collateralized (see 4 FAH-2 H-612.2), the bank balance must always be zero. The *RM/GFS* cashier monitors must monitor the balances when reviewing the monthly submission of Form DS-3058, *Cashiers Reconciliation Statement*. A report must be submitted monthly to the USDO listing all cashier dollar bank accounts and the account balances on the statement. If at any time during the month the balance on the statement was not zero, the USDO should be notified immediately. The USDO must submit a report annually, on September 30th, to *the managing director, RM/GFS/S/DO* listing the banks and monthly balances with any explanation if balances are not zero.
- c. *The post financial management officer (FMO) or management officer (when no FMO at post)* must request authorization for cashier bank accounts from the USDO by cable. The request must provide strong justification for the account, and document compliance with internal controls.
- d. Posts should consider the following regulations when requesting authorization to open a bank account.
 - (1) The bank must be designated as an official depository to hold U.S. government funds for the United States, and must be officially

designated by the Department of Treasury.

- (2) If the cashier is requesting that an account be opened in a bank that is not currently being used by the USDO for *the* operating account, the USDO must request designation of the new bank from Treasury, via *RM/GFS/S/DO*. (See 4 FAH-2 H-613 for details on how to request bank designations.)
- (3) The account must be established under the title *UNITED STATES CASHIER DEPARTMENT OF STATE*. The Class B Cashier is designated as the principal drawer on the account. The servicing USDO must also be designated as the alternate drawer on the account, to act only in the event of disability, death or disappearance of the Class B Cashier, or other emergency. *The post FMO or management officer* must advise the USDO of any changes (both additions and deletions) in the "roster of authorized signatures."
- (4) The currency held in the bank account is part of the cashier's authorized advance and must be included as the cashier's overall accountability. The cash advance will not be increased to provide additional funds for the account.
- (5) The Class B Cashier and the FMO, or agency supervisor are subject to the control, reporting and record keeping requirements of the servicing USDO. The cashier must keep a permanent official record of all bank account transactions on Form OF-209, Accountability Record. Cashiers must reconcile this record with the bank statement and prepare Form FS-440, Statement of Depository Account and Report of Checks Drawn or Form SF-1149, Statement of Designated Depository Account. The checkbook balance is reported on Form DS-3058. The bank statement must be attached to Form DS-3058 that is submitted to the USDO each month. Form SF-1149 and all supporting documents must be retained by the post *FMO or management officer* (not the cashier) for six years and seven months. The FMO, other agency supervisor, *management officer*, or the principal officer or designee, *is* responsible for auditing the cashier's Form SF-1149.
- (6) If the cashier has an approved USD account that is not collateralized, the bank balance must always be zero.
- (7) The account may only be used to make official payments, invoices, original receipts, vouchers as appropriate, or other justification, must support payments made by check or EFT, and be presented with the replenishment request voucher.

- (8) All regulations and limitations applicable to cash payments *as described in 4 FAH-3 H-390* also apply to check payments. The maximum amount of any check payment may not be in excess of 500 U.S. dollars or equivalent, except in a bona fide emergency. On a certified voucher, *an emergency* payment may be up to 3,000 U.S. dollars equivalent. All vouchers over 500 U.S. dollars equivalent should be sent to the USDO for processing and payment.
 - (9) Any bank fees associated with the maintenance of the checking account are paid from the operating cash advances and charged to the post allotment. Any interest earned on the account must be withdrawn and deposited into the USDO local currency account, crediting general fund fiscal data 20 F 3810.
- e. When the USDO receives a request from a post to open a cashier bank account, *he or she* should consider the following criteria for approval of the account.
- (1) Is telebanking software available from the bank? If so, are there good security and internal controls available?
 - (2) Are there routine or recurring payments that could be better handled from a local bank account?
 - (3) Does the post have a good record of compliance with monthly Form DS-3058 reconciliation submissions?
 - (4) Has the post requested emergency payments that could have been avoided by having a cashier bank account?
 - (5) Are there security concerns with carrying cash to and from the bank that could be resolved with a cashier bank account?
 - (6) Does the cashier have a thorough knowledge of relevant regulations and banking procedures?
- f. All cashier bank accounts that have been approved must be reviewed by the USDO every three years. The USDO should send a cable to the post *FMO or management officer* at least one month prior to the expiration date of the bank account approval requesting that post submit a new justification for continuing the cashier account. Any change in the financial environment, banking infrastructure, or telebanking software should be noted. The USDO should establish a schedule for reviewing and/or renewing cashier bank accounts, with expiration dates annotated.

4 FAH-2 H-822 CASHIER FISCAL IRREGULARITIES

(CT:DOH-9; 03-17-2005)

All cashier fiscal irregularities should be reported and resolved in accordance with 4 FAH-2 H-830.

4 FAH-2 H-823 COUNTERFEIT AND DAMAGED CURRENCY

(CT:DOH-9; 03-17-2005)

- a. All cashiers have a role in maintaining the integrity of U.S. currency. To help guard against the threat from counterfeiters, the USDO should ensure that cashiers become familiar with United States currency. A suspected counterfeit note should be compared with a genuine note of the same denomination and series, paying attention to the quality of printing and paper characteristics. For more information on counterfeit currency and examples of what to look for, refer to the *counterfeit awareness* Web site.
- b. If suspected counterfeit currency has been received the Secret Service should be contacted immediately by *the post FMO or management officer*. (See 4 FAH-2 Exhibit H-823 for a list of all Regional Secret Service Offices and the embassies or regions they service.)
- c. Damaged currency should be sent to: Department of Treasury, Bureau of Engraving and Printing, Office of Currency Standards, P.O. Box 37048, Washington, D.C. 20013. Packages should be sent "Registered Mail, Return Receipt Requested" and should include a clearly printed return address and daytime telephone number. Turnaround time varies, but for cases expected to take longer than four weeks, Treasury will issue a written confirmation of receipt. If the currency is found to be redeemable, a U.S. Treasury check will be received in return.

4 FAH-2 H-824 THROUGH H-829 UNASSIGNED

4 FAH-2 EXHIBIT H-823

REGIONAL SECRET SERVICE OFFICES

(CT:DOH-9; 03-17-2005)

SECRET SERVICE OFFICES

Bangkok, Thailand,
American Embassy Bangkok
(011-66-2) *255-1959*

Bogota, American Embassy
Santafe de Bogota, Colombia
(011-57-1) *315-1319*

American Embassy Berlin
011-49-30-8305 ext.: 1450
Bonn – 011-49-228-339-2587

Hong Kong
63 Garden Road, 11th Floor
Hong Kong
(011-852) 2841-2524

Honolulu, HI
Room 6309,
300 Ala Moana Blvd.
Honolulu, HI 96850
(808) 541-1912

London, England, American Embassy
London
011-44-171-499-9000

Manila, Philippines
American Embassy
Manila, Philippines
(011-632) *523-1167*

Phoenix, Arizona
3200 North Central Avenue
Phoenix, AZ 85012
(602) 640-5580

San Antonio, Texas
(210) 308-6220

EMBASSIES

Thailand, Malaysia
Singapore, Indonesia

Colombia

Germany, Austria and
Poland

Hong Kong, People's
Republic of China, Maccau

Far East (except those
listed for Bangkok, Hong
Kong and the Philippines) Australia
and all U.S. Pacific
Possessions

United Kingdom, Republic
of Ireland, Iceland and
Gibraltar

Philippine Islands

Sonora

All of Mexico except as
noted above

San Diego, CA
(610) 557-5640

Miami, Florida
(305) 863-5000

Milan
American Consulate
Milan, Italy
(011-39-2) 290-477

Montreal, Quebec, Canada
American Consulate Montreal
Quebec, Canada
(514) 398-9488

Ottawa
US Embassy Ottawa
(613) 569-4180

Vancouver
US Consulate Vancouver
(604) 689-3011

New York, NY
(718) 722-0712

Nicosia, Cyprus
American Embassy
Nicosia, Cyprus
(011-357-2) 776-400 ext. 2549

Paris, France
American Embassy Paris
(011-33-1) 4312-7100

Baja, California

Caribbean Basin Countries,
except Puerto Rico, Virgin
Islands and West Indies, Haiti,
and Dominican Republic,
Bahama Islands, (except
Mexico), South America
(except Columbia)

Northern Italy, north of
Florence, to the French,
Swiss and Austrian borders

Montreal and Quebec

Ottawa

Vancouver & Western Canada

Bermuda

All Middle East countries

All of Europe, except Italy
Germany, Austria, Iceland and
United Kingdom; Norway,
Sweden, Burundi, Cameroon,
Cape Verde Islands, Central
African Republic, Chad, Ivory
Coast, Gabon, Ghana,
Guinea, Madagascar, Mali,
Mauritius Mauritania, Morocco,
Niger, Rwanda, Senegal,
Togo, Tunisia, Zaire

Rome, Italy
American Embassy Rome
(011-39-6) 4674-1 ext. 2736

Italy, south of Florence,
Sicily, Sardinia, Greece,
Albania, Botswana, Bulgaria,
Ethiopia, Gambia, Hungary
Kenya, Lesotho, Liberia,
Malawi, Mozambique,
Namibia, Nigeria, Romania,
Sierra Leone, Somalia
South Africa, Sudan, Tanzania
Turkey, Uganda, Yemen,
Zambia, Zimbabwe

Moscow
US Embassy Moscow
(011-7-095)-252-2451
thru 2459 ext. 2038

Russia and all NIS

San Juan, Puerto Rico, 1510 F.D.
Roosevelt Avenue, Guaynabo
Puerto Rico 00968
(787) 277-1515

Puerto Rico, Virgin Islands,
West Indies, Haiti and
Dominican Republic